



## Department Description

The voters of the City of San Diego approved Proposition F, thereby adding Article XV to the City Charter, whereby Section 270(f) provides that the City Council shall have the right to establish an Office of the Independent Budget Analyst (IBA) and to determine the powers of the Office of the Independent Budget Analyst and its manager by ordinance.

On June 3, 2008, voters passed Proposition C which amended the City Charter related to the Chief Financial Officer, City Auditor, Independent Budget Analyst, City Treasurer and Audit Committee. By adding Section 39.3 to City Charter Article V, this proposition made the Office of the Independent Budget Analyst permanent which otherwise would have expired at the end of the trial period of the Mayor-Council form of government.

The function of this office is explained within the San Diego Municipal Code Section 22.2301 which states, "There is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions."

The Department's mission is:

***To provide clear, objective, and unbiased analysis and advice to the City Council and the public regarding all legislative items bearing financial and policy impacts to the City of San Diego***

## Goals and Objectives

**Goal 1:** The IBA strives to implement "good government," to ensure the public's access to information and ability to participate in the decision-making process, and to add value by providing supplemental information to further educate decision-makers and the public, all of whom may be affected by the outcome. The IBA has made significant contributions to shaping important policy discussions through its research, analysis, and outreach to authoritative resources and preparation of well-developed recommendations.

# Office of the IBA

## Service Efforts and Accomplishments

In its fifth year, the Independent Budget Analyst has continued to provide valuable information, analyses, and recommendations throughout the annual budget process, as well as for items submitted throughout the year for City Council, Redevelopment Agency, Housing Authority, and Council committee review.

The IBA conducts analyses of the Mayor's proposed budget and issues preliminary and final reports on recommended changes to the proposed budget for City Council consideration. The IBA also develops a matrix of policy issues to be tracked and addressed in the coming year and reports on the progress made on these budgetary and operational issues throughout the year. The Office continues to advocate for best practices in budgeting through its review of budget monitoring reports, City financial policies, the annual budget process and budgetary principles which were established in Fiscal Year 2008 to clarify the budget authority of the Mayor and the City Council throughout annual budget implementation. In Fiscal Year 2010, the IBA worked on implementing revisions to the City's Budget Policy and developed Guiding Principles for a Structural Budget Deficit Elimination Plan adopted by Council in February 2010.

The IBA has contributed greatly to the ongoing development and implementation of financial reforms. The Office has been vital in the establishment and success of the City's first independent Audit Committee and their policies and procedures. It has coordinated the first ever City Council financial training program including educational modules on disclosure, financial statements, debt issuance, administration, and fiscal first-aid. The Office has also been integral to the City's ongoing reform in other areas such as Managed Competition, Equal Opportunity Contracting, Community Development Block Grants, Redevelopment Agency, and pension and health care benefits reform. In Fiscal Year 2010, the IBA developed and carried out the first citizen survey on City services since 2004 and provided support to the Citizens' Revenue Review and Economic Competitiveness Commission.

## Department Summary

	FY2010 Budget	FY2011 Adopted	FY2010–2011 Change
Positions	10.00	10.00	0.00
Personnel Expenses	\$ 1,359,045	\$ 1,538,205	\$ 179,160
Non-Personnel Expenses	94,189	80,582	(13,607)
<b>Total Department Expenses</b>	<b>\$ 1,453,234</b>	<b>\$ 1,618,787</b>	<b>\$ 165,553</b>
<b>Total Department Revenue</b>	<b>\$ –</b>	<b>\$ –</b>	<b>\$ –</b>

## General Fund

### Department Expenditures

	FY2010 Budget	FY2011 Adopted	FY2010–2011 Change
Office of the IBA	\$ 1,453,234	\$ 1,618,787	\$ 165,553
<b>Total</b>	<b>\$ 1,453,234</b>	<b>\$ 1,618,787</b>	<b>\$ 165,553</b>

### Department Personnel

	FY2010 Budget	FY2011 Adopted	FY2010–2011 Change
Office of the IBA	10.00	10.00	0.00
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Adjustment to Contracts and Equipment Outlay</b>	0.00	\$ 20,000	\$ –
Funding allocated according to a zero-based annual review of contract and equipment outlay requirements.			
<b>Total</b>	<b>0.00</b>	<b>\$ 20,000</b>	<b>\$ –</b>

### Expenditures by Category

	FY2010 Budget	FY2011 Adopted	FY2010–2011 Change
<b>PERSONNEL</b>			
Salaries and Wages	\$ 946,875	\$ 959,941	\$ 13,066
Fringe Benefits	412,170	578,264	166,094
<b>PERSONNEL SUBTOTAL</b>	<b>\$ 1,359,045</b>	<b>\$ 1,538,205</b>	<b>\$ 179,160</b>
<b>NON-PERSONNEL</b>			
Supplies	\$ 10,100	\$ 10,100	\$ –
Contracts	40,050	40,050	–
Information Technology	31,839	18,232	(13,607)
Energy and Utilities	6,300	6,300	–
Other	5,900	5,900	–
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ 94,189</b>	<b>\$ 80,582</b>	<b>\$ (13,607)</b>
<b>Total</b>	<b>\$ 1,453,234</b>	<b>\$ 1,618,787</b>	<b>\$ 165,553</b>

# Office of the IBA

## Personnel Expenses

Job Number	Job Class	Job Title / Wages	FY2010 Budget	FY2011 Adopted	Salary Range	Total
20001111	2143	Budget/Legislative Analyst 1	7.00	<b>7.00</b>	\$19,323 - \$151,840	\$ 562,121
20001166	2212	Council Representative 2A	1.00	<b>0.00</b>	16,640 - 104,832	–
20001260	22121	Council Representative 2A	0.00	<b>1.00</b>	16,640 - 104,832	76,084
20001101	2132	Department Director	1.00	<b>0.00</b>	59,155 - 224,099	–
20001168	2214	Deputy Director	1.00	<b>1.00</b>	46,966 - 172,744	118,019
20001110	2142	Independent Budget Analyst	0.00	<b>1.00</b>	59,155 - 224,099	203,717
<b>Salaries and Wages Subtotal</b>			<b>10.00</b>	<b>10.00</b>	<b>\$</b>	<b>959,941</b>
Employee Offset Savings						\$ 29,581
Flexible Benefits						79,018
Long-Term Disability						8,875
Medicare						13,160
Other Post-Employment Benefits						63,300
Retiree Medical Trust						237
Retirement 401 Plan						948
Retirement ARC						317,823
Retirement DROP						2,392
Retirement Offset Contribution						3,943
Risk Management Administration						9,800
Supplemental Pension Savings Plan						44,848
Unemployment Insurance						2,070
Unused Sick Leave						789
Workers' Compensation						1,480
<b>Fringe Benefits Subtotal</b>						<b>\$ 578,264</b>
<b>Total Personnel Expenses</b>						<b>\$ 1,538,205</b>

## Budget by Program

	FY2011 Positions	FY2011 Expenditures	FY2011 Revenue
IT Non-Discretionary	0.00	\$ 18,232	\$ –
Office of the IBA	10.00	1,600,555	–
<b>Total</b>	<b>10.00</b>	<b>\$ 1,618,787</b>	<b>\$ –</b>